G. R. S. IX-5]

Previous references.

1929-20

File No. 6-79

Serial Nos. 280.

Later references.

P. P. 6-79 all folios

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Bremr

Part B for January

SUBJECT.

Food Supply arrangements.

(No 280) From Secy Govt, Kolar Dist

No 7-C. 120 dt 9/13-3-20.

To for information & orders copy of Communications addressed by him to the J-C on the irregularities noticed in the a/cs of the Kolar Food Depot & Stats Asst as regards the services of Dalak Depot a/cs the Taluk has not sent his reports hitherto called for &

In disposal see RC 6-79 Nos 239, 245 & 413 already by the Case worker.

WD 223—GPB—20,000—14-6-28

G. R. S. III—1]

GENERAL AND REVENUE SECRETARIAT.

P. P.)

NOTES.

File No. 6

FILE HEADING.

Food Supply arrangements

From The Dy Com^r - Kolar Dt.

No. 7 C 120 Dated 4/13 3 20 Received 15 3 20

Diary No. 15842 Enclos. 4 Spare Copies. - Serial No. 280

BRIEF ABSTRACT OF LETTER.

With refce to para 4 of G.O. No. G 1056 0-74/P. P. dt 9-138 & 12th Nov 1919 forwards for info & advice copies of Communications addressed by him to the D.C. the irregularities noticed in the accounts of the Kar Food Depot and states that as regards the Sri.

NOTES AND ORDERS.

Narasipur Taluk Depot accounts, the Amildar has not submitted his report though called for. The references from the Dy Com^r regarding the irregularities

NOTES—First Sheet.

G. R. S. III-2]

General and Revenue Secretariat.

P. P File No. 6 of 191 9

Serial No.

The Kolar Taluk Depot are being dealt with separately. The further reports promised by that offr are awaited.

Certain irregularities in the disposal of rice by the Amildar in Dec 1919 of the Srinivaspur TK have also been reported to Govt. The TK Shr has been placed under suspension & further detailed report has been called for.

Copy of para 2 of the present Comm may be sent to the Revt Secrt & approved by Secy for (revised) orders.

MK 18/3/20

18/3/20

Chief Secy

This file may be sent to the Revt Secy for perusal

MK 18/3/20

To the Rev Secretary with Compliments for favr of perusal.

MK 22/3/20.

The Complaint against the Asst (Mr R. Aramutha Iyengar) in para 2 of the letter ~~is serious~~ can not be passed

R. S. III-2]

15842 1205 5

General and Revenue Secretariat. | PP File No. 6 of 1919

Serial No.

without notice. The Dy Com should separately submit a report to the Rev Com with his suggestions as regards the notice to be taken, and the action necessary to improve matters.

Dewan

23.3.20

DEWAN'S OFFICE.
Recd. on MAR 23 1920
Reg. No. 6534

26.3.20

Write to D C according
sending copy to Rev Com
also

26.3.20

I
Mer 26

D No 12055 29.3.20

D/f. subd

29/3/20 29.3.20

Issue

29.3.20

A Copy of the order no. R. 11516/dn 63-19-6 issued from the Rev. Secretariat is placed in the file. The file may be sent back to the Food Supply Section

1/4/20 1.4.20

Chief Secy
to Food Supply
Section

5.4.20

Subd for perusal. Further refce will be awarded

NOTE—Contn. sheet.

CHIEF SECRETARY'S POLITICAL BRANCH 7/4/20 17 JAN 1921

7/4

has been despatched
in file PP. 6-19-8 239, 2452

of the Deputy Commissioner
Kolar District.
Dated Kolar, the 9th March 1920.

From

Md. Zahiruddin Mecci, Esquire, B.A.,
Deputy Commissioner, Kolar District.

To

C. S. Balasundaram Iyer, Esquire, B.A.,
Chief Secretary to the Government of Mysore,
Bangalore;

Sir,

With reference to para 4 of the Government Order No:G.10560-74/P.P.6-19-138 dated the 12th November 1919, calling for a report on the result of action taken on the several items of irregularities in individual cases disclosed in the audit reports of the Food Supply Accounts of the Kolar and Srinivaspur Taluks, I have the honor to forward herewith for the information and favour of the orders of Government, copies of my letters to the Food Controller on the irregularities noticed in the accounts of the Kolar Food Depot. As regards the irregularities noticed in the Srinivaspur Taluk Depot accounts, the Amildar has not yet submitted his report though it was called for six months ago. I am issuing further stringent orders to the Sub Division Officer to get the report and the explanation of the Amildar for the delay and shall submit the result of action taken on their receipt.

I am sorry to report that it is hopeless to get any work out of this Amildar and any number of reminders will have no effect on him. He is guilty of serious irregularities in the management of the Food Depot.

From

THE DEPUTY [illegible],
Kolar District.

The Chief Secretary to the Government of Mysore Bangalore.

Dated the 9th March 1920.

Despatched

Received

General No.
No.

Enclosure No.

Forwarding for information and favour of orders of the Government copies of certain letters to the -- Food Controller in Mysore, regarding the irregularities noticed in the accounts of the Kolar Food Depot- and stating that the Amildar of Srinivasapur, who has been guilty of serious irregularities has failed to submit his explanation in spite of stringent reminders.

Office of the Deputy Commissioner
Kolar District
Dated Kolar, the 30th January 1920.

From

Md. Zahiruddin Mecci, Esquire, B.A.,
Deputy Commissioner, Kolar District.

To

K. Matthan, Esquire, B.
Food Controller to the Government
of Mysore, Bangalore.

Sir,

I have the honor to state that during the audit of the accounts of the Kolar Taluk Food Depot by an Auditor of the Comptroller's Office in March 1919, the following omissions and irregularities were noticed by him:-

(1) An advance of Rs.600 received by the Amildar (Mr. K.Lingonanth Badami) from the President of the Kolar Town Municipality was not shown in the Cash Account or in the personal account of the Amilda maintained in the Taluk Treasury.

(2) Though a sum of Rs.5/- was claimed by the Amildar from the President as he had issued to him ragi from the Depot valued at Rs.1,955/-, the amounts received by him from the President including the above mentioned advance of Rs.600/- amounting only to Rs.1,950/-, yet he returned the advance of Rs.600/- to the President.

(3) That the Amildar had kept two sets of accounts private and public as he calls

them and refused to show the Auditor what he called "his private accounts" even after the Deputy Commissioner gave personal instructions in the matter

2. Mr. Venkoba Rao who was then Deputy Commissioner deputed his Personal Assistant Mr. D.C.Subbarayappa to have the matter threshed out, with a view to get at the real state of affairs and submit a report. After examining the accounts he reported that the advance of Rs.600 "found entry in some private accounts maintained by the Amildar", that there was a surplus of Rs.56-14-4, due to the fact as explained by the Amildar that he had remitted into the Treasury more money than he ought to have done in strict accordance with the accounts, and that there was no irregularity of a serious nature in the Food supply accounts. Mr. Venkoba Rao replied to the Comptroller accordingly, adding that there was no need to pursue the matter any further

The Comptroller was not satisfied with this reply, and requested that the circumstances under which the amount of Rs.600/- was omitted to be brought into account might be ascertained and intimated. He also wanted to know how the excess amount of Rs.56-14-4 was found, and why the Amildar refused to allow the Auditor to examine the accounts maintained by him.

4. The Amildar was then called upon to submit his explanation on the above points. The Amildar's explanation was received on 16th July 1919 i.e., after I assumed charge of this District, and it was sent up to the Comptroller. As this explanation contained some serious allegations against the Auditor himself, the Comptroller requested me to call upon the Amildar to withdraw that

portion of his explanation, which contained the allegations, stating that it could not be allowed to stand - without being brought to the notice of Government.

5. A copy of [illegible] was sent to the Amildar for immediate needful action and report. The Amildar reported throwing the blame on the Auditor, and stated that he would withdraw his allegations against the Auditor if I wanted him to do so. The attitude of the Amildar appeared to me curious, for, the Comptroller's letter was quite clear, and it was his duty to decide about the line of action to be taken by him. Accordingly he was asked to explain his attitude. This led me also to scrutinize the accounts with a view to see how the matters stood. As his explanations were vague and not to the point, I asked him to submit clear and full answers to certain questions. The replies of the Amildar to these questions were as evasive as ever, and I had no other alternative but to reply to the Comptroller accordingly.

6. As the explanations of the Amildar throw some side-light about his management of the Food Depot, I am forwarding herewith the file of the correspondence in original for reference and kind return when done with.

7. As regards the omission of the Amildar to bring into account the advance of Rs.600/- received from the President, Kolar Town Municipality, I have to observe, that the Amildar's explanation, that it was only an advance and not part-payment of the dues from the Preside as stated by the Auditor, is incorrect, for, it is observ from the bill sent by the Amildar to the President in February 1919 claiming a balance of Rs.5/- from the latte that it has been treated by him as part-payment, inasmuch

as it has been set-off against the amount due from the President. Even supposing that the amount was treated by him as an advance and not as part-payment, as alleged by him, there is absolutely no reason to omit it from the prescribed Cash Account, seeing that he is a Public Servant, and has to account for all received by him in that capacity. The so called "private account" in which the amount is stated to have been entered, is a mere manuscript register, in which the entries under "Disbursements" of another similar register called the "Stock Register" have been transcribed. In this "Private Account" under date 25th November 1918 the amount of Rs.600/- is shown as having been received and taken by the Amildar as noted in the margin. It is not clear why the amount received from the President is deducted as "Amount with the Amildar" on the same date. It may however be noted here that the voucher produced by the President shows that the amount of Rs.600/- in question was received by the Amildar on 20th November 1918 and not on 25th November 1918, as shown by the Amildar in his so called "private account". Against this entry of Rs.600/- in the remarks column of this private account the Amildar has attempted to show that it was advanced to the --- Ankattihalli Patel Rs.450/- and Irgasandra Patel Rs.150/-. This figure Rs.450/- is afterwards corrected into Rs.400/- as it is also noted in the same account that an advance

25-11-1918.	Rs.
Opening balance.	753- 6- 0
Received from President towards sale proceeds.	300- 0- 0
Received from President	600- 0- 0
Total	1,653-6- 0
Deduct amount with the Amildar.	600-0- 0
Balance.	1,053- 6-0

of Rs.400/- was made to the former on 27-11-1918 and Rs.150/- to the latter on 5-12-1918. These two sums after all do not make up the Rs.600/-. These entries give rise to a suspicion whether any advances from the Rs.600/- were ever made to these Patels at all. It is a fact that this "private account" was not shown to the Auditor. The Amildar hesitated to give it to me also when I wanted it for reference, and would not leave it with me stating that it was his private account containing a lot of corrections etc., and should not be treated as one of the accounts connected with the Food Depot. In fact, my first impressions before I actually saw this "Private account", were that it was his private note book or Diary, in which he had mixed up both his private accounts and public transactions. Why he wanted to call it a private account, on which ground he declined to produced the same for the inspection of the Auditor, is a matter of considerable surprise to me. When he wanted to treat it as a purely private account, I cannot see the force of his explanation, that the amount he so received from the President in connection with the Food Depot, <u>had not been omitted from the accounts at all !</u> It is clear that the only accounts Government can take cognizance of are public accounts, and the amount of Rs.600/- not having found a place in the Cash Book, the account prescribed by Government, it must be set down as a serious omission on the part of the Amildar.

8. On the other hand, the profits realised by the sale of ragi at the Municipal Depot were allowed to be used privately by the merchant who is stated to have financed this Rs.600/- through the President. It is also curious how the Amildar who is solely responsible for reasons best known to himself, for having kept two sets

of accounts, private and public, has attempted to turn the tables against the Auditor and hold him responsible for the "Distinction between what he (Auditor) called the private and the public transactions and all the mistakes" Vide Amildar's report No. 207 dated 14th September 1919. It is unnecessary to dilate on this point. His explanation seems to me to be altogether unsatisfactory. The corrections made in this "private" account are so numerous and so confusing and inconsistent, that none but a trained Auditor can unravel the mystery, if any, involved in it.

9. In this connection it may be observed that the advance of Rs.2,000/- received from Mr. Mustafa Saheb has not also been shown in the Cash Account, but on the contrary it has been partly adjusted towards the value of ragi supplied to him from the Depot. The Amildar has not also been able to give a satisfactory explanation for treating this advance in a different manner from that received by him from the President.

10. As regards the excess credit of Rs.56-14-4 the Amildar has given two inconsistent explanations, one on 24-3-1919 that it was due to his having deposited with the Treasury Shroff recently all the money he had with him, and another on 13-6-1919 viz: that the attempt made to differentiate between the old and the new accounts resulted in the excess amount being credited to the latter instead of to the former, which are absolutely irreconcilable with each other, and he now states that the latter is the correct one. But neither the former nor the latter seems to be correct, and I have again to observe that the excess has not been satisfactorily accounted for. It may be noted here that the cash-balance on the 22nd March 1919 when the Personal Assistant examined the Cash was not Rs.1,004-11-5 as per Shroff's account nor Rs.947-13-1 as

per Depot Cash Book as will be seen from another account No:(II) maintained by the Shroff which related to transactions made from private advances. A perusal of this account (No:II) discloses that though the Amildar had closed ~~the~~ this account on 18-12-1918 endorsing this fact in the account in his own hand, yet curiously enough he has credited Rs.450/- to this account on 18-3-1919 i.e. 3 months later!! This amount in cash of Rs.450/- does not appear to have been shown to the Personal Assistant at all on 22-3-1919 when he examined the Cash. What should have been the actual cash balance on that day will have to be ascertained before any opinion can be expressed in this matter. I suspect that the accounts are not at all correct and the so called discovery of the excess amount is ground-less. If there has been any excess at all it seems to me as I have brought to notice from time to time in my reports that it might have formed part of the profits that were being made by the retail sales in the Depot each day, especially in view of the Amildar's Memo dated 1st March 1919, in which he proposes that as the profits for 2½ months, by operating on 1380 pallas of ragi amount to no less than Rs.703/ and odd, a bonus of half the amount may be d
working at 1

11. The prescribed accounts of this Depot have not been properly prepared. The stock and Cash accounts show a very careless handling. Attempts made at manipulation of the figures in these very important accounts are noticeabl in several places. In connection with certain irregulariti of the Depot that came to light during my inspection on th 2nd August 1919 and about which I have made a separate reference to you recently, I noticed that the receipts in the stock accounts were often noted in pencil, that the transactions were not closed daily, that ----------

that abstracts of receipts and issues were noted once in a month in different inks, and that it was found ver difficult to reconcile the figures in this account. A consignment of 400 bags was received on the 24th July 1919. The Depot weight of these 400 bags was mentioned as 1080 mds. and the local weight was put down at 1063 Under "Receipts" the quantity shown in pencil is 349 pallas and 84 seers and this is in the handwriting of the Amildar. On the 31st July another consignment of 420 bags was received. The Depot weight has not been given in the Invoice, and it was found to weigh locally 1138 Mds and 30 seers and the same is shown in pencil in the column "Receipts" as 375 pallas and 79 seers. During my enquiry on 2-8-1919 it was elicited that an attempt was made to rebag the two consignments in uniform bags of 80 seers each. The number of bags of the two consignments will thus come to 820 measuring 725 pallas and 63 seers. If this quantity is put in bags of 80 seers each the total number of bags would have come to 907 showing an increase of 87 bags and 3 seers. The number of bags that was in stock previous to the receipt of these 2 consignments is noted in the account as 87 (of which two bags contained spoiled rice) measuring 62 pallas and 36 seers. If these had also been rebagged at 80 seers each, which however is not clear the number of bags would have come to 77 leaving 76 seers, and the net increase of the bags should have been 77. But strangely enough the Amildar has certified in the stock account that "there is an increase of 32 bags as an attempt was made to have uniform bags of 80 seers each!! It is curious that this certificate is also in the handwriting of the Amildar, but ~~in~~ in different inks ---red and black!!

12. Besides the private advances of Rs.2,600/-

received by the Amildar from Mr. Mustafa Saheb and the President, Kolar Town Municipality, it is observed from the Amildar's personal account maintained by the Shroff, that large sums of money have been received by the Amildar from time to time as noted in the margin and no -- separate account appears to have been kept, as to how these amounts were made use of by him. Probably he made payments for purchases of ragi, and an attempt is now being made to examine as to whether any large amount had been retained by the Amildar for any length of time without making use of it for any legitimate purpose. But what strikes one as extremely curious is that after the Personal Assistant examined the accounts on the 18th March 1919, and the same, the Amildar has credited on the same date in the Shroff's account No: I relating to transactions made from Government advances two sums making a total of --- Rs.1,345-9-3. This amount from the nature of the entries and the clumsy corrections appears to have been credited in great haste and evidently after the Amildar came to know of the Deputy Commissioner's (Mr. B.Venkoba Rao's) order of the 19th March 1919 to the Personal Assistant asking him to examine <u>all the cash</u>! Similarly in the Shroff's No: II account relating to transactions made from advances received from private persons, a sum of Rs.450/- as already stated in para 10 above credited on the 18th March 1919 although the last date of the transaction

28th November	1918.	500- 0- 0
3-December	1918.	1,000- 0- 0
5 "		1,000- 0- 0
"		938- 0- 0
11 "		500- 0-00
13 "		232- 4- 0
14 "		228- 0- 0
18 "		1,000- 0- 0
"		737- 9- 3
21 "		1,000- 0- 0
27 "		1,000- 0- 0
		500- 0- 0
3 January	1919.	500- 0- 0
11 "		200- 0- 0
18 "		1,500-0- 0
30- "		1,000- 0- 0
27 February	1919.	1,500- 0- 0

was prior to 18th December 1918, when the Amildar took the entire cash balance Viz: Rs.737-9-3 for returning the advances to parties and finally closed this account and made a "Shara" to this effect in his own hand.

13. It is not possible for me to say now, whether the transactions are above board or not, but I find that the accounts of this Depot, are in great confusion, and not free from suspicion and that they require to be carefully scrutinised, item by item, from the very commencement up to date by an expert Auditor. This is very necessary as this Amildar has now been transferred from this Taluk. I request you to be so good as to take such action as you may deem fit in the matter.

Deputy Commissioner's Office,
Kolar District
Dated Kolar the 4th February 1920.

Md. Zahiruddin Mecci, Esquire, B. A.,
Deputy Commissioner, Kolar District.

To

K. M a t t h a n , Esquire, B. A.,
Food Controller and Director of Civil Supplies
in Mysore, B a n g a l o

S i r

Referring to para 12 of my letter No. F. C. 113/19-20 dated the 30th January 1920 anent the audit of the accounts of the Kolar Food Depot, I have the honour to forward herewith for your information two Statements with an explanatory note prepared by the District Sheristadar of my Office under my instructions for showing the particulars of the amounts received and disbursed by the Amildar from time to time and the cash balance with him on different dates.

The several attempts made by the Amildar to re-write the Depot Cash Account and the omissions and additions of some entries found both in the previous and subsequent accounts referred to in the Sheristadar's Note speak for themselves. It will be seen from the Statement (B) that the Amildar appears to have kept with him large sums of money from December 1918 up to the 18th March 1919 . His splitting up of the Cash Account in December 1918 with a view to keep a separate account relating to transactions made from Private Advances and yet his strange omission to enter such advances therein, his claim for a Bonus of half the profits realised and the haste with which he credited on the latter date, after the examination of the accounts b Personal Assistant (Mr. D. C. Subbarayappa) Rs. 1345/9/2 to No. I and Rs. 450/- to account No. II, his inexplicable c

in having returned on the same date Rs. 600/- to the President Kolar Town Municipality when his claim for Rs. 5/- from the latter was still pending settlement, his omission to show the Personal Assistant on the 22nd March 1919 when the latter examined the cash as per orders of my predecessor, the several accounts and the real cash balance, his inconsistent explanation of the so called excess in the cash balance and his persistent attempt in giving evasive replies to questions at issue are extremely suspicious. In fact, it seems difficult to resist the conclusion that these transactions relating to the Food Depot were not straight-forward.

N o t e.

From an examination of the Cash Accounts of the Kolar Food Depot it is observed that before the receipt of Government orders sanctioning the commandeering operations and the grant of advances therefor, the Amildar had obtained in November 1918 private advances of Rs.2,600/- for purchasing ragi for the Kolar Food Depot. After the receipt of the Government orders he had also taken advances of Rs.5,000/- from the District Treasury. The Shroff of the Taluk Treasury was entrusted with the money and was required to keep an account of the transactions. He was accordingly maintaining a sort of Cash Book in which the transactions relating to the Government as well as private advances and also contingen expenses were being entered. In other words the advances received from the District Treasury as well as the sale proceeds of ragi purchased from private and Government advances were shown on the "Credit" side and the payments made were shown on the debit side. But the private advances of Rs.2,600/- were omitte under "Receipts". This account was dispensed with on the 18th December 1918 when the Shroff was required by the Amildar to open three -- separate accounts.

From Mr. Mustafa Saheb. Rs.2,600.
From Municipal President. " 600.
2,600.

£:Rs.3,000 on 3-12-1918.
" 2,000 on 18-12-1918.

No:I. For showing transactions relating to Government advances.

II. for showing transactions relating to private advances.

and III. for showing contingent expenses connected with Food Supply operations.

These different accounts were therefore

opened by the Shroff and the items relating to these three accounts were separated from the original account and posted up in the new account from the beginning. The private advances of Rs.2,600 were not shown under "Receipts" even in the Account No: II which was opened to show transactions relating to private advances. For contingent expenses a sum of Rs.500/- out of the Government advance of Rs.3,000 received by the Amildar on 3-12-1918 was treated as imprest.

2. In July 1918, the printed account books prescribed by the Comptroller were received and another cash account was prepared in the prescribed printed book in which the receipts and payments of accounts No: I and II were again posted up. The accounts I, II and III were practically superseded.

3. It is observed from Account No: I that the Amildar had received large sums of money from the Shroff from time to time. No separate account has been maintained to show how these amounts were made use of by him. It is said that he was making payments for the ragi purchased or commandeered by him from the amounts received by him and had obtained vouchers. It is also noticed that the Shroff was also making some payments himself from his Cash under instructions from the Amildar and entered them in the respective accounts I, II and III.

With a view to find out how the Amildar was making use of the amounts received by him, whether any money was with him for any length of time and what amount was with him on different dates, two statements A & B are [illegible]

Statement A shows the particulars of the amounts paid by the Amildar as per vouchers, and those paid by the shroff directly as per entries in the Accounts I and II; and the total payments thus made are compared with those noted in the prescribed Cash Book of the Depot. In this the expenses met out of the Imprest of Rs.500/- -- (Account No:III) are not included.

Statement B shows the particulars of the amounts received and paid by the Amildar as well as the balance remaining with him on different dates.

4. It may be stated here that quite recently the Amildar had again prepared another consolidated cash account showing all the items comprised in the three accounts. The total payments noted in the printed cash book and in this consolidated Cash Account must naturally differ, as the latter includes the expenses met out of the Imprest. But other differences are also noticed in the total payments noted in these two books and they are explained below:-

(1) The total payments for December as per Original Cash Account is Rs.8900-9-2

Adding the amount paid out of Imprest during December Viz: " 269-12-0

the total must come to " 9170-5-2

But the total payments for this month in the consolidated Cash account is shown as ... Rs.8457-5-2

On comparing the different items in the two accounts it is found that a sum of Rs.1213/- has been omitted in the consolidated Cash Account as detailed hereunder:-

Voucher No: 1 dated 5-12-1918 is for Rs.686 and entered as such in the original cash account.But the payment in the consolidated cash Account

is shown as Rs.186. Similarly voucher No: 2 of the same date is for Rs.490/- but the payment in the consolidated account is shown as Rs.290/-. Payment of Rs.513 to Shettihalli Rame Gowda on - 20-12-1918 (Voucher No:8) is omitted in the consolidated account.

But an item of Rs.500 is shown as having been paid on 6-12-1918 in the consolidated account which had however been omitted in original cash account.

By adding the difference of Rs.(1213-500) 713. ... ... Rs.713-0-0

the total is found to agree. Rs.9,170-5-2

The circumstances under which these different entries were made in the 2 cash accounts have to be ascertained from further enquiry or examination of the accounts. The Assistant Comptroller who is now engaged in auditing these accounts in detail may be able to find them out.

(2) The total payments in January 1919 as per original cash account is Rs.3971-1-7. The payment of Rs.1000/- to Mr. Mustafa Saheb on 11-1-1919 was omitted in this account. A sum of Rs.18-9-0 spent out of Imprest has also been omitted to be included. Adding these amounts, the total comes to Rs.4,989-10-7 which is the amount shown in the consolidated account.

) The total payments for March were Rs.3083-12-0 as per original cash account. Whereas the corresponding figure in the consolidated cash account is Rs.3086-6-9, the difference of Rs.2-10- being probably the expenses out of the Imprest.

5. The Cash balance with the Amildar on different dates is shown in statement B. It is stated that the Amildar had advanced money to some Patels for purchasing

ragi. Most of such advances appear to have been made, if at all, in November 1918. Such advances could not have been made by him without obtaining receipts therefor. But no receipts are forthcoming Granting that such advances had been given, the cash balances with the Amildar shown in statement B cannot be affected as most of the advances must have been recouped by the Amildar in December 1918 when the final payments were made, and may be considered as fairly correct.

Submitted.

Sd.S.Soundararaja Iyengar,
District Sheristedar,
Kolar.

22- 1-1919.	198- 0- 0	...	198- 0- 0	198- 0- 0
24- 1-1919.	...	225-10- 0	225-10- 0	225-10- 0
25- 1-1919.	...	224- 4- 0	224- 4- 0	224- 4- 0
28- 1-1919.	266- 4- 0	...	266- 4- 0	266- 4- 0
30- 1-1919.	...	226- 0- 0	226- 0- 0	226- 0- 0
				3,971- 1- 7
1- 2-1919.	364- 7- 6	...	364- 7- 6	364- 7- 6
5- 2-1919.	760-10- 0	...	760-10- 0	760-10- 0
10- 2-1919.	53- 0- 0	...	53- 0- 0	53- 0- 0
11- 2-1919.	1- 0- 0	...	1- 0- 0	1- 0- 0
12- 2-1919.	357- 0- 0	...	357- 0- 0	357- 0- 0
15- 2-1919.	84- 3- 2	...	84- 3- 2	84- 3- 2
17- 2-1919.	329-10- 0	4- 8- 0	334- 2- 0	334- 2- 0
22- 2-1919.	587- 9-10	...	587- 9-10	587- 9-10
26- 2-1919.	395-14- 0	...	395-14- 0	395-14- 0
27- 2-1919.	239- 4- 0	...	239- 4- 0	239- 4- 0
				419- 4- 6
1- 3-1919.	196-10-11	...	196-10-11	196-10-11
4- 3-1919.		47- 0- 0	47- 0- 0	47- 0- 0
5- 3-1919.		190- 0- 0	190- 0- 0	190- 0- 0

Rs.4,989-10-7 shown in the consolidated Cash Account. The difference of 1018-9-0 is explained in the appended note.

Statement A.

KOLAR FOOD DEPOT.

Date.	Payments by the Amildar as per vouchers.	Payments by the Shroff as per Shroff's Accounts I & II.	T o t a l.	Payments as per Cash Account.	R e m a r k s.
5-12-1918.	1,638- 0 0	...	1,638- 0- 0	1,638- 0- 0	
10-12-1918.	1,546- 4- 0	...	1,546- 4- 0	1,546- 4- 0	
12-12-1918.	371- 2- 0	...	371- 2- 0	371- 2- 0	
14-12-1918.	559- 6- 0	153-11- 2	713- 1- 2	713- 1- 2	
17-12-1918.	245- 0- 0	...	245- 0- 0	245- 0- 0	
18-12-1918.	513- 0- 0	...	513- 0- 0	513- 0- 0	
20-12-1918.	1,085- 4-10	...	1,085- 4-10	1,085- 4-10	
21-12-1918.	1,204-15- 5	...	1,204-15- 5	1,204-15- 5	
23-12-1918.	44-15- 9	...	44-15- 9	44-15- 9	
27-12-1918.	835- 2- 0	...	835- 2- 0	835- 2- 0	
28-12-1918.	703- 2- 0	...	703- 2- 0	703- 2- 0	
				8,900- 9- 2	The total payments for December 1918 as per consolidated Cash Account prepared by the Amildar a few days ago are 8,457-5-2. The difference is explained in the note appended to this.
3- 1-1919.	236- 4- 0	...	236- 4- 0	236- 4- 0	
10- 1-1919.	...	:x: 2,000- 0- 0	2,000- 0- 0	2,000- 0- 0	:x:Remitted to the District Treasury.
11- 1-1919.	1,000- 0- 0 :@: 396- 1- 7	...	1,396- 1- 7	396- 1- 7	:@:Amount returned to Mr.Mustafa Saheb.
20- 1-1919.	...	198-10- 0	198-10- 0	198-10- 0	

Date.	Payments by the Amildar as per vouchers.	Payments by the Shroff as per Shroff's accounts I & II.	Total.	Payment as per Cash account.	Remarks.
9-3-1919	367- 8- 0	...	367- 8- 0	367- 8- 0	
18- 3-1919	...	600- 0- 0	600- 0- 0	600- 0- 0	Amount returned to the Municipal President.
20- 2-1919	...	178- 8- 0	178- 8- 0	178- 8- 0	
25- 3-1919	...	265- 4- 3	265- 4- 3	265- 4- 3	
26- 3-1919	...	716- 9- 7	716- 9- 7	716- 9- 7	
29- 3-1919	...	532- 4- 0	532- 4- 0	532- 4- 0	
				3,083-12- 9	Rs.3,086-6-9 shown inthe consolidated Cash Account.The difference is explained in the appended note.
9- 4-1919.	...	1-14- 0	1-14- 0	1-14- 0	
				1-14- 0	
1- 5-1919.	...	10- 0- 0	10- 0- 0	10- 0- 0	
13- 5-1919	36- 0- 0	...	36- 0- 0	36- 0- 0	
23- 5-1919	422- 7- 6	...	422- 7- 6	422- 7-6	
				468- 7- 6	
7- 6-1919.	110- 8- 0	...	110- 8- 0	110- 8- 0	

Office of the Deputy Commissioner,

Kolar District.

Dated Kolar, the 6th February 192C

From

Md. Zahiruddin Mecci, Esquire, B.A.

Deputy Commissioner, Kolar Distirct.

To

K. Matthan, Esquire. B.A.,

Food Controller in Mysore,

Bangalore.

Sir,

I have the honor to state that before the Government advances were made available for commandeering purposes the Amildar of the Kolar Taluk had obtained an advance of Rs.600/- on the 20th November 1918 from Mr.T. Srinivasachar, President of the Kolar Town Municipality, for supplying ragi to the Kolar Municipa l Depot. Certain quantities of ragi were issued to the President from the Taluk Depot from time to time and the President was remitting to the Taluk Office the sale proceeds. On the 24th February 1919, the Amildar of Kolar sent a bill to the President cla iming Rs.5/- from him as the total quantity of ragi issued from the Government Depot was valued at Rs.1995 at Rs.15/- candy of 180 seers, the amounts received from the President including the advance of Rs.600/- being only Rs.1950/-. The President objected to pay contending that "the ragi supplied to the Municipal Depot could only be charged at the cost price Viz: Rs.14/- per candy" and requested the Amildar to return the Rs.600/- which he had

advanced from his own private funds. The Amildar reporte the matter to the Deputy Commissioner for orders. The Pres dent was then asked to state at what rate he was selling t ragi supplied to him, and what was the profit realised, an to whom it should go. The President replied in his lett No:414 dated 1st May 1919, that the ragi was sold at the maximum retail prices prevalent as per Government Notifica tion, some at 12 and some at 11 seers per rupee, that the exact amount of profit earned could only be ascertained - after detailed calculations, and that the profit earned - would have to be distributed to the persons who financed the Depot. As the President at first stated, in his lette to the Amildar dated 17th March 1919, that the advance was from his private funds, he was asked to state who were th persons who financed and what amount was given by each. To which the President replied that one Mr. B.Lakshminarayana Chetty, merchant was the chief Financier of the concern. But even here he was somehow not disposed to specify the names of the other "minor financiers", nor the amount advanced by this Chief Financier. Mr. Venkoba Rao, Deputy Commissioner, sent for this merchant and after an interview with him passed the following order.

"There appears to have been an understanding with the merchant to use the profit for the Kavacha of a God. This understanding may stand and price charged at cost price.

The Amildar was accordingly informed and the ragi supplied to the President was charged at cost price.

This matter came to my notice when I perused the correspondence relating to the Comptroller's office Auditor's objection about the Amildar's omission to enter in the Cash

account the advance of Rs.600/- received by the Amildar from the President. It appeared to me that the sanction of Government was necessary for allowing the profits -- realised at the Municipal Depot to be used for the Kavacha of a God. It was clear that the Amildar who had obtained the advance from the President was not a party to the under standing about the disposal of the profits in this manner and the Amildar when asked to state the condition on which the advance was received reported that the only condition was to return the same. As the circumstances under which such an understanding with the merchant was come to by the President were not clear from the correspondence and as the President did not give particulars of the capital invest ed in this transaction and the exact amount of profits -- realised, I requested him in my D.O.No:476 dated 26th Decemb 1919 to furnish me with the particulars and to keep the amount of profits in deposit till the sanction of Government is received. He has replied on 26th/27th January to the ef- ect that the profits "have already been made use of for the avacha of God Ganesha in the Municipal Chavadi -- a Muzrai nstitution." He has however again omitted to give the exact mount of the profits realised and thus made use of though pecifically requested to do so

As regards the circumstances under which such an rangement was made, the President states as follows:

"Before the supplies were received from the Taluk fice there was an organization brought into existence in the wn of Kolar for supplying food-stuffs to the poor at cost ice by some of the liberal minded merchants in Kolar, who nanced the organization by means of releasing food-stuffs ey had got. When the organization was about to be suspended reason of want of stocks in the Town, there was a severe-

hubub and the Revenue authorities were requested to supply ragi for the organization. The Deputy Commissioner directe the Amildar to give the supplies. The Amildar wanted some money to be deposited with him as he had to give advance to ryots from whom he had to comma ndeer and as he had not funds and as the Government had not then authorised him to utilise Government funds, I had to raise a fund of Rs.600/- to be deposited with the Amildar as a permanent advance advance for the purpose. Mr. Lakshminarayana Chetty a philanthropic merchant gave me the necessary amount and told me that he would bear the loss if any, sustained in t transaction and that if there should be any surplus, the amount should be utilised for a Kavacha for God Ganesha in the Municipal Chavadi, as such a proposal had long been in the air, and had not been executed for want of funds. These are the circumstances so far as I remember and the amount was taken from him on such a distant understanding as otherwise such a big amount could not be got soon — elsewhere.'

hen an organization for supplying food-stuffs to the poor at cost price was brought into existence by liberal minded philanthropic gentlemen merchants of Kolar, it is not clear why the President found it necessary to come to an understanding with Mr. B. Lakshminarayana Setty to get the Rs.600/- to be deposited with the Amildar for the purpose and why such an understanding was not made known to the Amildar when the amount was advanced to him. It is also difficult to reconcile this statement of facts as detailed above by the President, with what he wrote to the Amildar on 17-3-1919 viz " I request the amount I had advanced from my private funds Viz: Rs.600/- may be kindl returned to me as soon as convenient and with what he wro

the Personal Assistant Mr. D. C. Subbarayappa on 7th May 1919 Viz: "the profits earned will have to be distributed to the persons who financed the Dep or on 2nd May 1919 to the same officer, Viz: that Mr. Lakshminarayana Setti was ----the Chief finan of the concern." From such inconsistent and vague replies of the President and his apparent unwillin to state the exact amount of profits realised, or specify those, who actually financed the concern, there was any such at all, I feel a doubt whether understanding in question is not after all an afte thought. But there seems to be no use of discussin this aspect of the question now, as Mr. Venkoba Ra has accepted the understanding which has been give effect to and I have only to bring this matter to notice so that you may address the Government necessary, and obtain their orders

The file of original correspondence was you with my letter No:F.C.113/19-20 dated 30t 1920 in another connection. Copies of the cor relating to the matter now under advertence a for ready reference.

From

Md. Zahiruddin Mecci, Esq., B.A.
Deputy Commissioner,
Kolar District.

To

K. Matthan, Esquire, B.A.,
Food Controller in Mysore,
Bangalore.

Dated the 9th March 1920.

Despatched 10/3

Received

General No. 9-C-113/19-20
No.

Enclosure No.

In continuation of my letters Nos: F.C.113/19-20 dated 4th February 1920 and F.C.115/19-20 dated 6/9th February 1920, in the matter of certa irregularities noticed in the account of the Kolar Taluk Food Depot by the Auditor of the Controller's Office, I have the honor to forward herewith copies of the explanations of the Amildar of the Kolar Taluk (Mr. K. Lingopanth Badami) and the President of th Kolar Town Municipality. All the point contained in these explanations have been dealt with by me in my letters noted in the margin already sent to you.

I have the honor to be,
Sir,
Your most obedient servant,
Sd. Md. Zahiruddin Mecci,
Deputy Commissioner,
Kolar District.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSO

Ramaswamaiya, Esq., B.A., B.L.,

Secretary to the Government of His Highness the Maharaja of Mysore

Revenue Departm

Zahiruddin Mecci, Esq., B.A.,

Deputy Commissioner, Kolar District

With reference to para 2 of your letter No. F.C.
March 1920 addressed to the Chief Secretary
ig the irregularities in the Food supply acco
l Srinivaspur Taluks, I am directed to reques
ort separately, with your suggestions, to the R
as to the notice to be taken of the con
Aravamuthu Aiyangar and the action ne
rs in the Rice Depot at Srinivaspur.

I have the
Your most ob

sd) B. Rama

Secretary, t
Revenue D